

**Remarks**

The following is a response to the Office Action dated March 27, 2006 in which claims 22-27 were rejected under 35 U.S.C. 103(a) as being patentable of Heo, Kondo and McPherson et al. (6,298,025).

Per the above amendment, claims 22, 24 and 26 each have been amended.

Support for the above amendments to claims 22, 24, and 26 is provided on page 41, line 9 to page 42, line 6 in the specification.

Amended claims 22, 24, and 26 each now recite the feature that bit length information representative of an effective bit length of the PCM digital audio signal which is changeable among 24 bits, 20 bits, and 16 bits is placed at a position adjacently preceding the PCM digital audio signal as an identifier for the PCM digital audio signal.

It is respectfully submitted that none of Heo, Kondo, and McPherson (U.S. Patent No. 6,298,025) teaches the above feature of amended claims 22, 24, and 26. Therefore, amended claims 22, 24, and 26, and claims 23, 25, and 27 depending respectively therefrom, are believed to be patentable over the combination of Heo, Kondo, and McPherson.

The examiner is therefore respectfully requested to enter this amendment, reconsider the application and pass the case to issue at an early date.

Respectfully submitted,

  
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